Attorney Docket No.: NVID-065/00US Client Reference No.: P000716 PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Stephen G. Holmes, et al. Confirmation No.: 3501

Serial No: 10/642,678 Group Art Unit: 2615

Filed: August 19, 2003 Examiner: Saunders Jr., Joseph

For: SYSTEM AND METHOD FOR PROCESSING MULTI-CHANNEL AUDIO

Mail Stop: Amendment

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

TRANSMITTAL OF RESPONSE

Enclosed are the following documents in response to the Office Action mailed on April 17, 2007, for the above-identified application:

[X] Amendment/Response (8 pages)

The fee has been calculated as follows:

Dated: 2/25/08

ATTN: Patent Group Five Palo Alto Square 3000 El Camino Real Palo Alto, CA 94306-2155 Tel: (650) 843-5625 Fax: (650) 857-0663

Cooley Godward Kronish LLP

Attorney Docket No.: NVID-065/00US Application Serial No: 10/642,678 Page 2

The Commissioner is hereby authorized to charge any appropriate fees under 37 C.F.R. §§1.16, 1.17, and 1.21 that may be required by this paper, and to credit any overpayment, to Deposit Account No. 50-1283.

By:

Edward Van Gieson Reg. No. 44,384

Respectfully submitted, COOLEY GODWARD KRONISH LLP

754637 vI/PA